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Docket No. 60130-2034;
04ARM0127**REMARKS**

Claims 1-9 and 11-19 are presently pending in the application. Claims 1 and 6 are in independent form.

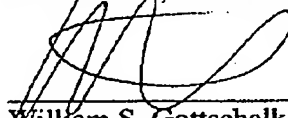
Independent claims 1 and 6 are rejected under §103 over a combination of at least Rutschmann and Peube. The Examiner acknowledges that Rutschmann fails to disclose "substantially all of the exhaust gas flowing through the valve in each of the multiple positions for tuning the exhaust muffler, the valve increasing a backpressure with the exhaust passage by increasingly blocking the exhaust passage with the valve." The Examiner relies on Peube to provide this missing limitation in both claims 1 and 6.

Rutschmann is a dual exhaust arrangement. There is no location in the Rutschmann exhaust where a valve can be located and have substantially all of the exhaust flow through the valve. Accordingly, Rutschmann cannot be modified to include this claimed feature. The rejections to all of the claims must be withdrawn.

It is believed that this application is in condition for allowance. If any fees or extensions of time are required, please charge to Deposit Account No. 50-1482.

Respectfully Submitted,

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Dated: July 27, 2007